



This report can be filed online at:  
**[www.uitax.dol.ks.gov](http://www.uitax.dol.ks.gov)**

# QUARTERLY WAGE REPORT & UNEMPLOYMENT TAX RETURN

**NOTICE:** By submitting your payment by check, you are consenting to the department processing your check by using your routing numbers to initiate an electronic funds transfer. If you do not want to electronically transfer funds from your bank account you must submit a money order or use a credit card for payment.

5. Number of continuation sheets attached

Q	YYYY

**This report MUST BE FILED if you have an active account, even IF you have NO WAGES or NO TAX due.**

[illegible]

		1st Month	2nd Month	3rd Month
11.	For each month, report the number of covered workers who worked or received pay during the payroll period, this includes the 12th of the month.			
		Dollars		Cents
12.	Total Wages from <b>ALL</b> pages If NO WAGES were paid, enter ZEROS here and in items 13 & 14. Sign & Return.			
13.	Total Excess Wages from ALL Pages			
14.	Compute Taxable Wages Total Wages (item 12) minus Excess Wages (item 13)			
15.	Unemployment Tax Due Multiply Taxable Wages (item 14) by your Tax Rate			
16.	SUTA Penalty Rate Multiply Taxable Wages (item 14) by your Penalty Rate	ADD		
17.	Maximum \$200 late filing penalty Minimum \$25 penalty. See instructions	ADD		
18.	Interest on late payment 1% FOR EACH PART OR WHOLE MONTH	ADD		
19.	Prior Overpayment Attach K-CNS 111 Adjustment OR K-CNS 2101 Credit Memo	SUBTRACT		
20.	Prior amount due	ADD		
21.	<b>Total Due.</b> If tax is \$5 or more, pay to Send to:	<b>KANSAS EMPLOYMENT SECURITY FUND</b> <b>PO Box 400, Topeka, KS 66601-0400</b>		

FOR KDOL USE		
SUTA	CODE	
Penalty	PENALTY	
CODE 11	DEPOSIT	
	CONTRI	
	PENALTY	
	INTEREST	
CODE 31	PENALTY	
	INTEREST	

22. I certify that the information on this return is true, correct and complete, to the best of my knowledge and belief.

Area Code & Phone Number \_\_\_\_\_ Date \_\_\_\_\_

# Completing the Quarterly Wage Report and Unemployment Tax Return, K-CNS 100

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1. The employer's name and address. If there is a change of address, highlight or indicate the new address. If there is a change of ownership, please complete K-CNS 020, Notice of Change.
2. Your six-digit unemployment tax number. Add the check digit if you know it. It will be on previous tax returns we sent you.
3. Write in the quarter ending date for this tax return. Use the MM/DD/YYYY format. The quarter ending March 31, 2005, the first quarter of 2005, would be 03/31/2005. Please also identify the quarter with Q/YYYY. In this example, 1/2005.
4. To avoid penalty and interest, this tax return must be postmarked by the last day of the month after the end of the quarter. The last acceptable postmark date for the 1/2005 tax return would be April 30, 2005.
5. If you have attached continuation sheets, write in how many are enclosed.
6. The social security number for each employee.
7. The name of each employee: last name, first name, middle initial.
8. The total amount of wages paid to each employee during this calendar quarter. Wages should be reported in the quarter they are paid, not the quarter they are earned.
9. Unemployment taxes are paid on the first \$8000 of wages paid to each employee in a calendar year. Item 9 is the wages **THIS QUARTER** that are over the \$8000 taxable wage base. This amount **can not be larger than the quarterly wages paid in item 8**. For example, an employee who is paid \$5000 each quarter would have no excess wages in the 1st quarter, \$2000 in excess wages in the 2nd quarter and \$5000 in both the 3rd and 4th quarters.
10. Enter the totals for THIS PAGE of the Total Wages column, item 8, and the Excess Wages column, item 9. Total each page separately.
11. Tell us your mid-month employment. This is a count of all full time and part time workers who worked or were paid for the payroll period that includes the 12th of the month.
12. Total of Total Wages for ALL pages. This is a total of all wages you paid this quarter.
13. Total of Excess Wages from ALL pages. This is a total of all wages over the \$8000 wage base paid this quarter.
14. Total of Taxable Wages paid this quarter. Subtract Excess Wages, item 13, from Total Wages, item 12.
15. Unemployment Tax Due. Multiply Taxable Wages, item 14, by your tax rate.
16. A State Unemployment Tax Avoidance (SUTA) Penalty Rate is assigned by the agency to employers who violate or attempt to violate SUTA laws. A rate of no less than 2% will be assigned to the employer. Multiply Taxable Wages, item 14, by your SUTA Penalty Rate.
17. A penalty of .05% of Total Wages is added for each month that your return is late. Parts of a month are rounded up to whole months. For example, a first quarter tax return filed the middle of June would be **TWO** months late, not one and a half. To compute your penalty if you are beyond the last postmark date in item 4, multiply Total Wages, item 12, by .05%. Multiply that result by the number of months you are late. **The minimum penalty is \$25**. The maximum penalty is \$200. A delinquent tax return reporting No Wages will have the minimum penalty assessed.
18. Past due taxes accrue interest at the rate of one percent a month. Parts of a month are rounded up to whole months. If you are paying your unemployment tax late, compute the interest by multiplying the months you are late by 1% and then by the tax due, item 15. Using the example above, an employer who shows \$1000 in taxes due in item 15, would add \$20 in interest.  $2 \times 1\% \times \$1000 = \$20$ .
19. Taxes from a prior quarter overpaid when this report was mailed. Verify that it has not been refunded or otherwise liquidated. If you have overpaid your unemployment taxes in a prior quarter, complete an adjustment, K-CNS 111, and enter the total tax overpaid.
20. If you owe taxes from a prior quarter, enter the amount due from the Statement, K-CNS 210, we sent you.
21. If you owe \$5 or more, make your remittance payable to the Kansas Employment Security Fund. Send your return to PO Box 400, Topeka, KS 66601-0400
22. Each unemployment tax return **must be signed** by the owner, partner, member/manager, corporate officer or designated employee. Please include your daytime voice **telephone number** with the **area code**.

## REIMBURSING EMPLOYERS

Items 9, 13, and 15 do **NOT** apply to reimbursing employers.  
Items 12 and 14 must be the same amount. Item 13 will be zero.

## RATED GOVERNMENT EMPLOYERS

**Taxes are paid on TOTAL wages.**

Items 9 and 13 do **NOT** apply to rated government employers.  
Items 12 and 14 must be the same amount. Item 13 will be zero.  
To compute the tax due, item 15, multiply Taxable Wages, item 14, by your tax rate.

For help in completing this tax return or filing an adjustment to a prior return, you may call your local unemployment tax office.

A list of offices is at [http://www.dol.ks.gov/ui/html/ensec14\\_DBR.html](http://www.dol.ks.gov/ui/html/ensec14_DBR.html)

Assistance is also available from our administrative office in Topeka, 785-296-5027. And by e-mail: [uitax@dol.ks.gov](mailto:uitax@dol.ks.gov)